

BHAGYASHREE LEASING AND FINANCE LIMITED
1ST FLOOR, KUMAR CAPITAL, 2413, EAST STREET, CAMP PUNE MH 411001
Tel. 26350660, 30528888 FAX: 91-20-26353365
CIN: L65910PN1994PLC138655

Date: November 12, 2021

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 511698

Sub: Outcomes of the Board Meeting held on November 12, 2021

Dear Sir,

With reference to the captioned subject and in continuation to our letter dated October 27, 2021, Disclosures made pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that the Board of Directors of the Company at their meeting held today at 01:00 p.m. and concluded at 5:30 p.m., have:

1. Approved the Unaudited Financial Results and Extracts of Financial Results along with Limited Review of the Statutory Auditors of the Company for the quarter and half year ended on September 30, 2021 and

Accordingly, we are enclosing herewith a copy of the Unaudited Financial Results on Standalone basis for the quarter and half year ended on September 30, 2021 accompanied with the Limited Review Report by the Statutory Auditors of the Company.

Kindly, take the above on your records and disseminate the same for the information of investors.

Thanking you,

Yours faithfully

For **BHAGYASHREE LEASING AND FINANCE LIMITED**

AMEYA
INDER
JAIN

Digitally signed
by AMEYA INDER
JAIN
Date: 2021.11.12
14:45:45 +05'30'

Ameya Jain
Director & CFO

BHAGYASHREE LEASING AND FINANCE LIMITED
Reg. Off:- 1ST FLOOR, KUMAR CAPITAL, 2413, EAST STREET, CAMP PUNE MH 411001
CIN- L65910PN1994PLC138655

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2021

(In Lacs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30/09/2021 (Unaudited)	30/06/2021 (Unaudited)	30/09/2020 (Unaudited)	30/09/2021 (Unaudited)	30/09/2020 (Unaudited)	31/03/2021 (Audited)
	REVENUE						
	Revenue from Operations: -						
	Interest Income						
	Dividend Income						
	Rental Income						
	Fees and Commission Income						
	Net gain on fair value changes	4.5953	4.0156	2.2714	8.6109	8.2121	15.0958
	Net gain on derecognition of financial instruments under amortised cost category						
	Sale of products (including excise duty)						
	Sale of services						
	(i) Total Revenue from Operations	4.5953	4.0156	2.2714	8.6109	8.2121	15.0958
	(ii) Other Income	-	-	-	-	-	-
	(iii) Total Revenue (i+ii)	4.5953	4.0156	2.2714	8.6109	8.2121	15.0958
	EXPENSES						
	Finance Cost						
	Fees and Commission expense						
	Net loss on fair value changes						
	Net loss on derecognition of financial instruments under amortised cost category						
	Impairment on financial instruments						
	Cost of materials consumed						
	Purchases on Stock-in-trade						
	Changes in inventories of finished goods, stock-in-trade and work-in-progress						
	Employee benefits expenses		0.6032		0.6032		
	Depreciation and amortisation impairment						
	Other Expenses	1.1833	3.5403	0.7166	4.7236	6.0019	8.8101
	(iv) Total Expenses	1.1833	4.1435	0.7166	5.3268	6.0019	8.8101
	Profit / (Loss) before Exceptional Items and Tax (iii-iv)	3.4120	-0.1279	1.5548	3.2841	2.2102	6.2857
	(v) Exceptional Items	-	-	-	-	-	-
	(vi) Profit / (Loss) Before Tax (v-vi)	3.4120	-0.1279	1.5548	3.2841	2.2102	6.2857
	(viii) Tax expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-1.1948	-1.0440	-0.5906	-2.2388	-2.1351	-3.9249
	Profit / (Loss) for the period from Continuing Operations (vii-viii)	2.2172	-1.1719	0.9643	1.0453	0.0751	2.3608
	(x) Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
	(xi) Tax Expense of Discontinued Operations	-	-	-	-	-	-

<p align="center">BHAGYASHREE LEASING AND FINANCE LIMITED Reg. Off:- 1ST FLOOR, KUMAR CAPITAL, 2413, EAST STREET, CAMP PUNE MH 411001 CIN- L65910PN1994PLC138655 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021</p> <p align="center">Notes: Disclosure of standalone assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2021</p>				
Sr. No.	Particulars	(In Lacs)		
		Half year ended		Year ended
		As at 30/09/2021 (Unaudited)	As at 30/09/2020 (Unaudited)	As at 31/03/2021 (Audited)
	ASSETS			
-1	Financial Assets			
(a)	Cash and cash equivalents	0.5395	0.7950	0.5395
(b)	Bank Balance other than (a) above	0.7218	-	0.4556
(c)	Derivative financial instruments			
(d)	Receivables			
	(i) Trade Receivables			
	(ii) Other Receivables		0.2950	
(e)	Loans	113.3376	106.1230	111.6567
(f)	Investments			
(g)	Other Financial assets (to be specified)			
	Total Financial Assets			
-2	Non-financial Assets			
(a)	Inventories			
(b)	Current tax assets (Net)			
(c)	Deferred tax Assets (Net)	45.1194	49.1480	47.3582
(d)	Investment Property			
(e)	Biological assets other than bearer plants			
(f)	Property, Plant and Equipment			
(g)	Capital work-in-progress			
(h)	Intangible assets under development			
(i)	Goodwill			
(j)	Other Intangible assets			
(k)	Other non-financial assets (to be specified)			
	Total Assets	159.7183	156.3610	160.0100
	LIABILITIES AND EQUITY			
	LIABILITIES			
-1	Financial Liabilities			
(a)	Derivative financial instruments			
(b)	Payables			
	(i) Trade Payables			
	(ii) total outstanding dues of micro enterprises and small enterprises			
	(iii) total outstanding dues of creditors other than micro enterprises and small enterprises			
	(iii) Other Payables		0.3185	
	(i) total outstanding dues of micro enterprises and small enterprises			
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
(c)	Debt Securities			
(d)	Borrowings (Other than Debt Securities)			
(e)	Deposits			
(f)	Subordinated Liabilities			
(g)	Other financial liabilities (to be specified)			
	Total Financial Liabilities			

-2	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)			
(b)	Provisions			
(c)	Deferred tax liabilities (Net)			
(d)	Other non-financial liabilities(to be specified)	0.3909	0.0458	1.7277
-3	EQUITY			
(a)	Equity Share capital	350.0100	350.0100	350.0100
(b)	Reserves & Surplus	-190.6826	-194.0134	-191.7277
(c)	Other Equity			
	Total Liabilities and Equity	159.7183	156.3610	160.0100

BHAGYASHREE LEASING AND FINANCE LIMITED
Reg. Off:- 1ST FLOOR, KUMAR CAPITAL, 2413, EAST STREET, CAMP PUNE MH 411001
CIN- L65910PN1994PLC138655

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021

Note: Disclosure of standalone Cash flow statement as per Regulation 33 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2021

Sr. No.	Particulars	(In Rs. Actual)		
		Half year ended		Year ended
		30/09/2021 (Unaudited)	30/09/2020 (Unaudited)	31/03/2021 (Audited)
A.	Operating Activities			
	Profit before tax	3,28,401	2,21,025	6,28,568
	Adjustment for:			
	Interest income			
	Depreciation and amortisation			
	Impairment on financial instruments			
	Net (gain)/loss on disposal of property, plant and equipment	-	-	-
	finance cost			
	share based payments to employees			
	Net (gain)/loss on financial instruments at fair value through profit or loss	-	-	-
	Dividend received			
	Service fees for management of assigned portfolio of loans			
		-	-	-
	Cash flow from interest on loan			
	Cash flow from service assets			
	Cash outflow towards finance cost			
	Cash from operation before working capital changes	3,28,401	2,21,025	6,28,568
	Working capital changes:			
	(increase)/decrease in trade receivables			
	(increase)/decrease in other receivables			
	(increase)/decrease in loans			
	(increase)/decrease in other financial assets	-1,68,092	-2,21,211	-7,45,079
	(increase)/decrease in other non financial assets			
	increase/(decrease) in trade payables			
	increase/(decrease) in other payables	-1,33,684		1,35,773
	increase/(decrease) in other financial liabilities			
	increase/(decrease) in provisions			
	increase/(decrease) in other non financial liabilities		-563	
		26,624	-749	19,261
	Income tax paid (net of refunds)			-
	Net cash used in operating activities (A)	26,624	-749	19,261
B.	Investing Activities			
	Purchase of property, plant and equipment			
	proceeds from sale of property, plant and equipment			
	Purchase of intangible assets			
	Purchase of investments measured at amortised cost			
	Proceeds from investments measured at amortised cost			
	Purchase of investments measured at FVOCI			
	Proceeds from sale of investments measured at FVOCI			
	Purchase of investments measured at FVTPL			
	Proceeds from sale of investments measured at FVTPL			
	Purchase of equity investments designated at FVOCI			
	Dividend received			
	Interest received on investments measured at FVTPL and FVOCI			
	Investment in subsidiaries			
	Net cash generated from/ (used in) investing activities (B)	-	-	-

C	Financing Activities			
	Issue of equity share capital (including securities premium)			
	Dividends paid			
	Dividend distribution tax paid			
	Deposits received, net			
	Debt securities issued, net			
	Borrowings other than debt securities issued, net			
	Net cash generated from financing activities (C)	-	-	-
	Net increase in cash and cash equivalents (A+B+C)	26,624	-749	19,261
	Cash and Cash equivalents at the beginning of the period	99,508	80,246	80,246
		1,26,132	79,497	99,508
	Cash and Cash equivalents at the end of the period	1,26,132	79,497	99,508

Notes:

1. The above unaudited financial results were approved and taken on record by the Board of Directors at their meeting held on 12th November, 2021.
2. The Statutory auditors have carried out 'Limited Review' of above financial results as required under Regulation 33 of the SEBI (Listing Obligation Disclosure Requirements) Regulations, 2015
3. The Company is primarily engaged in a single segment viz. financial services and related activities and therefore the segment reporting is not applicable.
4. The results for the quarter and half year ended on 30th September, 2021 are available on the website of BSE Limited (URL: www.bseindia.com/corporates/).
5. Financial results include Statement of Profit and Loss account, Assets and Liabilities statements and Cash Flow Statement.
6. Figures have been regrouped and rearranged wherever necessary.

Place: Pune

Date: 12th November, 2021

For and on behalf of the Board of Directors
of Bhagyashree Leasing And Finance Limited

AMEYA
INDER
JAIN

Digitally signed
by AMEYA INDER
JAIN
Date: 2021.11.12
16:11:21 +05'30'

Ameya Jain
Director & CFO
DIN: 01947076



Independent Auditors Limited Review report on the Quarterly unaudited financial results of the Company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To the Board of Directors of
Bhagyashree Leasing and Finance Limited

We have reviewed the accompanying statement of unaudited financial results of **Bhagyashree Leasing and Finance Limited** (the Company) for the Quarter and Half Year ended September 30, 2021 (the Statement) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).

The preparation of the statements in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing

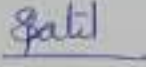


Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SPAK & Co.

Chartered Accountants

F.R.N.: 139877W



Shivraj Patil

Partner

Membership No: 138320

Place: Pune

Date: 12/11/2021

UDIN: 21138320AAAAGOS875

